IN THE CLAIMS

Please cancel claims 1-6, 8, 25, 28-32 and 34.

1-12 (Cancelled)

- 13. (Previously Presented) A computer-implemented method for sharing a shared resource between a resource server that controls the shared resource and a client, the method comprising the steps of:
- (A) establishing a layer two tunneling protocol (L2TP) tunnel between the resource server and the client;
- (B) establishing an outgoing connection from the client through the shared resource via the L2TP tunnel using a plurality of messages defined by a predefined L2TP protocol for the L2TP tunnel; and
- (C) establishing an incoming connection through the shared resource to the client via the L2TP tunnel using a plurality of messages defined by user-defined extensions to the L2TP protocol for the L2TP tunnel, wherein the plurality of messages defined by the user-defined extensions to the L2TP protocol comprise an accept incoming call request (AICRQ) message and an accept incoming call reply (AICRP) message.
- 14. (Original) The method of claim 13 wherein the client resides in a second logical partition that is separate from a first logical partition that includes the shared resource.
- 15. (Original) The method of claim 13 wherein the client comprises a computer system coupled to the resource server via a network connection.
- 16. (Original) The method of claim 13 wherein the shared resource comprises a modem.
- 17. (Original) The method of claim 13 wherein the shared resource comprises a virtual private network (VPN).

18. (Original) The method of claim 13 wherein the incoming and outgoing connections are point-to-point connections.

19. (Cancelled)

20. (Previously Presented) A computer-implemented method for sharing a modem between a modem server in a first logical partition that controls the modem and a client in a second logical partition, the method comprising the steps of:

establishing a layer two tunneling protocol (L2TP) tunnel between the modem server and the client by running an L2TP profile on the client and by performing handshaking to establish the L2TP tunnel;

the client sending an accept incoming call request (AICRQ) message that is a user-defined extension to an L2TP protocol for the L2TP tunnel;

if the modem is available, the modem server responding to the AICRQ message with an accept incoming call reply (AICRP) message that is a user-defined extension to the L2TP protocol for the L2TP tunnel;

the modem server putting the modem in answer mode;

the modem answering a call and establishing a connection:

the modern server sending an incoming call request (ICRQ) message that is defined in the L2TP protocol to the client to indicate a call has been received;

the client sending an incoming call reply (ICRP) message that is defined in the L2TP protocol to the modem server to acknowledge the incoming call;

the modern server sending an incoming call connect (ICCN) message to the client to connect the call; and

starting virtual point-to-point end-to-end communication between the client and the modern.

21-40 (Cancelled)